

SUPPLEMENTARY INSTRUCTIONS FOR TEXAS COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

City-county health units (county portion)
 City-county hospitals (county portion)
 Conservation and reclamation districts governed by county commissioners (special acts)
 County appraisal districts
 County assistance districts
 County building authorities
 Crime control and prevention districts
 Drainage districts governed by county commissioners
 Health facilities development corporations
 Hospital districts governed by county commissioners (1957 optional law)
 Housing finance corporations (county)
 Industrial development corporations (county)
 Joint city-county hospital boards (county portion)
 Mental health and mental retardation authorities
 Mosquito control districts
 Park and recreation districts
 Public improvement districts
 Recreational and cultural facilities boards (county portion)
 Redevelopment authorities
 Road districts
 Road utility districts
 Rural and urban transit districts
 Sport and community venue districts
 Storm water control districts
 Wind erosion conservation districts

SPECIAL NOTES

ROAD FUNDS

Include the revenues and expenditures of the following funds:

Road and bridge fund
 Available road fund
 Road district and road precinct funds
 Lateral road fund
 Farm to market road funds
 Permanent improvement fund

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All current and delinquent tax collections for all county funds, including penalties and interest
- Proceeds from foreclosure sales
- The cost of tax sales and advertising
- Taxes for county debt services
- The special 30 cents tax for road funds

3. B. Local sales taxes

3. Amusements sales tax (code T11)

Include

- Amounts collected as admissions taxes

8. Other sales taxes (code T19)

Include

- County share of the State sales tax on motor vehicles

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

Include

- Amounts collected for temporary and special-event liquor licenses

2. Amusements licensing and permit taxes (code T21)

Include

- Amounts collected for License fees on coin-operated amusement machines, as well as other amusement machines subject to regulation

3. Motor vehicle licensing and permit taxes (code T24)

Include

- County share of the auto registration and license fees
- Fees retained by the tax collector for collecting state motor vehicle licenses

5. Occupation and business licensing and permit taxes (Code T28)

Include

- Other licenses or permits for a business or non-business privilege

6. Other licensing and permit taxes (code T29)

Include

- Building permits
- Fees retained from State beer and liquor license collections
- Marriage licenses
- Zoning permits

4. Intergovernmental revenues

A. Streets and highways – From the State (code C46)

Include

- County and road district highway fund
- Lateral road receipts

B. Education – From the State (code C21)

Include

- School fund grants

D. Health and/or hospitals – From the State (code 42)

Include

- Hospital construction grants
- Alcoholism grants

M. General support – From the State (code C30)

Include

- Mixed beverage tax

5. Other than tax and intergovernmental revenues

B. Other sales and service revenues

5. Hospital charges (code A36)

Include

- Net receipts from patients in county-owned hospitals

13. Other sales and services revenues (code A89)

Include

- Fees and commissions collected for the Officers' Salary Fund

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

I. Hospitals – To other local governments (code M36)

Include

- County share of the cost of the city-county hospitals

9. Direct expenditures by purpose and type

Report disbursements from Officers' Fund at each appropriate function

J. Hospitals (code E36)

Include

- Expenditures of county-owned hospitals

K. Health (other than hospitals) (code E32)

Include

- Amount spent by the city-county health units

M. Judicial and legal (code E25)

Include

- Disbursements from the Jury Fund

DD. Interest (code I89)

Include

- Interest paid on road bonds by the state treasurer

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time, paid from all funds, including the Officers Salary Fund
- Salaries paid for employees of any utility owned and operated by this government
- Salaries and wages in gross amount before deductions for income tax, social security or retirement coverage

PART 4- INDEBTEDNESS

12. Long-term debt

A. Debt for public purposes

Include

- The road bond transactions

PART 5- CASH AND INVESTMENTS HELD

Please include the balance of any road bond transactions at the appropriate items.

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